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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

UNITED STATES OF AMERICA and  
SYLVESTER FERNANDO, Revenue Officer,

Petitioners,

v.

M. LOUISE STECK,

Respondent.

NO.

VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer,  
SYLVESTER FERNANDO, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections  
7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner SYLVESTER FERNANDO is and at all times mentioned herein was  
an employee and officer of the Internal Revenue Service of the United States Department of the  
Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions  
described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and  
7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and  
301.7603-1).

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1           3.       Petitioner **SYLVESTER FERNANDO** is and at all times mentioned herein was  
2 attempting in the course of authorized duties to ascertain the assets and liabilities of **M. LOUISE**  
3 **STECK** in order to prepare a Collection Information Statement relative to the collection of  
4 certain unpaid tax liabilities of **M. LOUISE STECK**.

5           4.       Petitioner **SYLVESTER FERNANDO** is and at all times herein was attempting  
6 in the course of authorized duties to have respondent produce for inspection, examination and  
7 copying by petitioner certain records possessed by respondent which are relevant and material to  
8 his attempt to ascertain the assets and liabilities of **M. LOUISE STECK**, for purposes of  
9 preparing a Collection Information Statement.

10          5.       Respondent **M. LOUISE STECK**'s last known address is 4549 San Juan Ave.,  
11 Fremont, CA 94536, which is within the venue of this Court.

12          6.       Petitioner **SYLVESTER FERNANDO** is informed and believes that said  
13 respondent is in possession and control of records, paper and other data regarding income, assets  
14 and liabilities, and other matters covered by said petitioner's inquiry and to which petitioners do  
15 not otherwise have access, possession, or control.

16          7.       On November 5, 2007, in accordance with law, petitioner **SYLVESTER**  
17 **FERNANDO** served a summons on respondent **M. LOUISE STECK** in respect to the subject  
18 matter described in paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at  
19 the last and usual place of abode of the respondent **M. LOUISE STECK**. The requirements of  
20 said summons are self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is  
21 hereby incorporated by reference as a part of this petition.

22          8.       The items sought by the summons described in paragraph 7 above are relevant to  
23 and can reasonably be expected to assist in the preparation of the Collection Information  
24 Statement for **M. LOUISE STECK**. It was and now is essential to completion of petitioner's  
25 inquiry regarding the preparation of the Collection Information Statement for **M. LOUISE**  
26 **STECK** that respondent produce the items demanded by said summons.

27          9.       The respondent did not appear on November 16, 2007, as requested in the  
28 summons.

10. By letter dated November 28, 2007, respondent **M. LOUISE STECK** was provided with another opportunity to comply by appearing for an appointment with petitioner **SYLVESTER FERNANDO** on December 4, 2007. See Exhibit B.

11. As of the date of this petition, the respondent has failed to comply with the summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.


**WHEREFORE**, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summons;

B. That respondent be ordered by the Court to appear before the petitioner **SYLVESTER FERNANDO** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

SCOTT N. SCHOOLS  
United States Attorney



THOMAS M. NEWMAN  
Assistant United States Attorney  
Tax Division



# Summons

## Collection Information Statement

In the matter of M LOUISE STECK, 4549 SAN JUAN AVE, FREMONT, CA 94536-5544  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 7 (27)  
 Periods: Form 1040 for the calendar periods ending December 31, 1995, December 31, 1996, December 31, 1997, December 31, 1998 and December 31, 1999

### The Commissioner of Internal Revenue

To: M LOUISE STECK  
 At: 4549 SAN JUAN AVE, FREMONT, CA 94536

You are hereby summoned and required to appear before SYLVESTER FERNANDO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2007 To 10/31/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

1301 CLAY STREET, SUITE 1040S, OAKLAND, CA 94612 (510) 637-2305

**Place and time for appearance: At** 1301 CLAY STREET, SUITE 1040S, OAKLAND, CA 94612



**IRS**

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

on the 16th day of November, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 5th day of November, 2007

SYLVESTER FERNANDO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit A

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>1/6/07</u>	Time <u>11:30 AM</u>
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**How**

☐

I handed an attested copy of the summons to the person to whom it was directed.

**Summons**

**Was**

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

**Served**

Attached to the door

**Signature**

**Title**

R.O

I certify that the copy of the summons served contained the required certification.

**Signature**

**Title**



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL  
160 SPEAR STREET, 9TH FLOOR  
SAN FRANCISCO, CA 94105  
(415) 227-5168  
FAX (415) 227-5159

NOV 28 2007

CC:SB:7:SF:1:GL-151433-07  
BSLaurie

Patrick M. Ryan  
767 N. Hoosac Rd.  
Williamstown, MA 01267-2320674

Dear Mr. Ryan:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that your client, M. Louise Steck, did not comply with the provisions of the summons served on her on November 6, 2007. A copy of that summons is enclosed. Under the terms of the summons, your client was required to appear before Revenue Officer Sylvester Fernando on November 16, 2007.

Legal proceedings may be brought against your client in the United States District Court for not complying with this summons. To avoid such proceedings, your client is to appear before Revenue Officer:

Name: Sylvester Fernando  
Date: December 4, 2007  
Time: 10:00 A.M.  
Address: 1301 Clay Street, 1040 South  
Oakland, CA 94612

CC:SB:7:SF:1:GL-151433-07 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Sylvester Fernando at (510) 637-2305.

Sincerely,

**/s/ Thomas R. Mackinson**

By: \_\_\_\_\_  
THOMAS R. MACKINSON  
Associate Area Counsel (San  
Francisco, Group 1)  
(Small Business/Self-Employed)

Enclosures:

Summons originally served on November 6, 2007

CC: Revenue Officer Sylvester Fernando

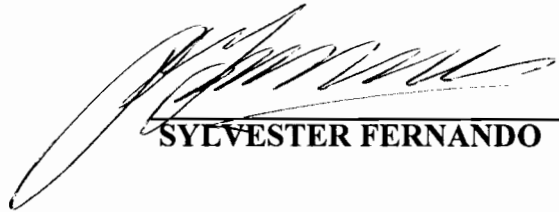
VERIFICATION

I, **SYLVESTER FERNANDO**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Oakland, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/27/07 at Oakland, California.

  
**SYLVESTER FERNANDO**